

Exhibit C**Summary of Hours and Fees by Matter Category**

| Code | Matter Category | Hours | Fees |
|--|---|----------------|------------------------|
| 1.1 | Chapter 11 Process / Case Management | 18.1 | \$ 17,596.50 |
| 1.2 | Communication & Meetings with Interested Parties | 36.2 | 38,231.00 |
| 1.3 | Communication with Regulatory Parties | - | - |
| 1.4 | U.S. Trustee / Court Reporting Requirements | - | - |
| 1.5 | Forensic Analysis | 306.4 | 226,510.50 |
| 1.6 | Document Review | 0.9 | 1,122.00 |
| 1.7 | Interviews | - | - |
| 1.8 | Public Data & Research | - | - |
| 1.9 | Claims Process | - | - |
| 1.10 | eDiscovery | - | - |
| 1.11 | Reporting & Presentation of Findings | 2.1 | 2,016.00 |
| 1.12 | Preparation for / Attend Court Hearings | - | - |
| 1.13 | Retention Applications & Relationship Disclosures | 37.7 | 20,169.50 |
| 1.14 | Fee Statements & Fee Applications | 215.2 | 127,528.00 |
| 1.15 | Financial Statement Reconstruction | 5,974.8 | 5,064,715.00 |
| 1.16 | Special Investigations | 192.5 | 136,118.50 |
| 1.17 | Solvency Analysis | 167.7 | 154,409.50 |
| 1.19 | Examiner Related | 105.0 | 128,958.00 |
| 1.20 | Avoidance Actions | 733.2 | 673,362.50 |
| 1.31 | Travel Time | 78.4 | 33,019.00 |
| Total Hours and Fees by Matter Category | | 7,868.2 | \$ 6,623,756.00 |

Average Billing Rate \$ 841.84